

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO

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In re: PROMESA
Title III

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of Case No. 17 BK 3283-LTS

THE COMMONWEALTH OF PUERTO RICO, *et al.* (Jointly Administered)

Debtors.¹

-----X

In re: PROMESA
Title III

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of Case No. 17 BK 3566-LTS

EMPLOYEES RETIREMENT SYSTEM OF THE
GOVERNMENT OF THE COMMONWEALTH OF
PUERTO RICO,

Debtor.

-----X

**COVER SHEET TO TENTH MONTHLY FEE APPLICATION OF O'NEILL &
BORGES LLC FOR COMPENSATION FOR SERVICES RENDERED
AND REIMBURSEMENT OF EXPENSES AS ATTORNEYS TO THE
FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO,
AS REPRESENTATIVE OF DEBTOR, EMPLOYEES RETIREMENT SYSTEM
OF THE GOVERNMENT OF THE COMMONWEALTH OF PUERTO RICO
FOR THE PERIOD OF FEBRUARY 1, 2018 THROUGH FEBRUARY 28, 2018**

¹ The Debtors in these Title III Cases, along with each Debtor's respective title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four (4) Digits of Federal Tax ID: 3747).

Name of applicant	O'Neill & Borges LLC ("O&B")
Authorized to provide professional services to:	Financial Oversight and Management Board, as Representative for the Debtor Pursuant to PROMESA Section 315(b)
Time period covered by this application:	February 1, 2018 through February 28, 2018
Amount of compensation sought as actual, reasonable and necessary:	\$104.40
Amount of expense reimbursement sought as actual, reasonable and necessary:	\$0.00
Total amount for this invoice:	\$104.40

This is a: X monthly ___ interim ___ final application

This is O&B's tenth monthly fee application in these cases.

On May 22, 2018 sent to:

FOMB:

Financial Oversight and Management Board
40 Washington Square South
Office 314A
New York, NY 10012
Attn: Professor Arthur J. González
FOMB Board Member

and

Proskauer Rose LLP,
Eleven Times Square
New York, NY 10036
Attn: Martin J. Bienenstock, Esq.
Ehud Barak, Esq.,

and

Proskauer Rose LLP
70 West Madison Street
Chicago, IL 60602
Attn: Paul V. Possinger, Esq.

Fee Examiner:

Godfrey & Kahn, S.C.
Attn: Brady C. Williamson
bwilliam@gklaw.com

**Co-Counsel for the Official Committee of
Unsecured Creditors:**

Paul Hastings LLP
200 Park Avenue
New York, NY 10166
Attn: Luc. A. Despins, Esq.
Andrew V. Tenzer, Esq.
Michael E. Comerford, Esq.
G. Alexander Bongartz, Esq.

and

Casillas, Santiago & Torres, LLC
El Caribe Office Building
53 Palmeras Street, Suite 1601
San Juan, PR 00901-2419
Attn: Juan J. Casillas Ayala, Esq.
Diana M. Batlle-Barasorda, Esq.
Alberto J.E. Añeses Negrón, Esq.
Ericka C. Montull-Novoa, Esq.

Counsel for AAFAF:

O'Melveny & Myers LLP
Times Square Tower, 7 Times Square
New York, NY 10036
Attn: John J. Rapisardi, Esq.
Suzanne Uhland, Esq.
Diana M. Pérez, Esq.

Office of United States Trustee:

Office of the United States Trustee
for the District of Puerto Rico
Edificio Ochoa
500 Tanca Street, Suite 301
San Juan, PR 00901
(In re: Commonwealth of Puerto Rico)

and

Office of the United States Trustee for Region 21
75 Spring Street, SW, Room 362
Atlanta, GA 30303
Attn: Guy G. Gebhart
Acting United States Trustee (Region 21)
(In re: Commonwealth of Puerto Rico)

Co-Counsel for the Official Committee of Retirees:

Jenner & Block LLP
919 Third Avenue
New York, NY 10022-3908
Attn: Robert Gordon, Esq.
Richard Levin, Esq.

And

Bennazar, García & Millian, C.S.P.
Edificio Union Plaza, PH-A Piso 18
416 Ave. Ponce de León
Hato Rey, PR 00918
Attn: A.J. Bennazar-Zequeira, Esq.

ERS TITLE III

Summary of Legal Fees for the Period February 1 through February 28, 2018

Professional	Position/Title	Department	Hourly Billing Rate	Total Billed Hours	Total Compensation
Hermann D. Bauer	Member	Litigation	\$290.00	0.40	\$ 116.00

Totals 0.40 \$ 116.00

Less: 10% Courtesy discount \$ (11.60)

SUMMARY OF LEGAL FEES	\$ 104.40
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ERS TITLE III

Summary of Disbursements for the Period February 1 through February 28, 2018

Description - Expenses	Amounts
	\$ -

Totals \$ -

SUMMARY OF DISBURSEMENTS	\$ -
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ERS TITLE III

Summary of Legal Fees for the Period February 1 through February 28, 2018

Task Code	Matter Description	Total Billed Hours	Total Fees Requested
212	General Administration	0.40	\$ 116.00
			<u>\$ 116.00</u>

Less: 10% Courtesy Discount **\$ (11.60)**

TOTALS	0.40	\$ 104.40
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O&B requests payment and reimbursement in accordance with the procedures set forth in the Interim Compensation Order (*i.e.*, payment of ninety percent (90%) of the compensation sought, in the amount of \$93.96, and reimbursement of one-hundred percent (100%) of expenses incurred, in the amount of \$0.00) in the total amount of \$93.96.

Exhibit A

IN ACCOUNT WITH

O'NEILL & BORGES LLC

250 AVE MUÑOZ RIVERA, SUITE 800
SAN JUAN, PR 00918-1813
TEL. (787) 764-8181
FAX (787) 753-8944

FOMB IN RE ERS TITLE III

March 6, 2018
Bill #: 319877
Billing Attorney: CGB

BILLING SUMMARY

For Professional Services Rendered and Reimbursable Expenses for the period ending
February 28, 2018:

Client.Matter: P1704 - 0

RE: GENERAL

Total Professional Services	\$ 116.00
Less Discount	<u>\$ -11.60</u>
Net Professional Services	\$ 104.40
Total Reimbursable Expenses	<u>\$.00</u>
TOTAL THIS INVOICE	\$ 104.40

IN ACCOUNT WITH

250 AVE MUÑOZ RIVERA, SUITE 800
SAN JUAN, PR 00918-1813
TEL. (787) 764-8181
FAX (787) 753-8944

O'NEILL & BORGES LLC

Client.Matter: P1704 . 0
RE: GENERAL

PROFESSIONAL SERVICES

Date	Atty	Task	Description	Hours	Rate	Amount
2/22/18	HDB	212	Review e-mails (.10) and Clerk's suggestions (.10) regarding Flick Interim Compensation Motion. Revise and sign off on draft Notice and Motion.(.20)	.40	290.00	116.00

TOTAL PROFESSIONAL SERVICES \$ 116.00

Less Discount \$ -11.60

NET PROFESSIONAL SERVICES: \$ 104.40

SUMMARY OF PROFESSIONAL SERVICES

Name	Hours	Rate	Total
HERMANN BAUER	.40	290.00	116.00
Total	.40		\$ 116.00

TOTAL THIS INVOICE \$ 104.40

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO

-----X
In re:

PROMESA
Title III

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

Case No. 17 BK 3283-LTS

THE COMMONWEALTH OF PUERTO RICO, *et al.*

(Jointly Administered)

Debtors.¹

-----X
In re:

PROMESA
Title III

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

Case No. 17 BK 3566-LTS

EMPLOYEES RETIREMENT SYSTEM OF THE
GOVERNMENT OF THE COMMONWEALTH OF
PUERTO RICO,

Debtor.

-----X
**COVER SHEET TO ELEVENTH MONTHLY FEE APPLICATION OF
O'NEILL & BORGES LLC FOR COMPENSATION FOR SERVICES
RENDERED AND REIMBURSEMENT OF EXPENSES AS ATTORNEYS TO
THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO
RICO, AS REPRESENTATIVE OF DEBTOR, EMPLOYEES RETIREMENT
SYSTEM OF THE GOVERNMENT OF THE COMMONWEALTH OF PUERTO
RICO FOR THE PERIOD OF MARCH 1, 2018 THROUGH MARCH 31, 2018**

¹ The Debtors in these Title III Cases, along with each Debtor's respective title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four (4) Digits of Federal Tax ID: 3747).

Name of applicant	O'Neill & Borges LLC ("O&B")
Authorized to provide professional services to:	Financial Oversight and Management Board, as Representative for the Debtor Pursuant to PROMESA Section 315(b)
Time period covered by this application:	March 1, 2018 through March 31, 2018
Amount of compensation sought as actual, reasonable and necessary:	\$6,699.60
Amount of expense reimbursement sought as actual, reasonable and necessary:	\$0.00
Total amount for this invoice:	\$6,699.60

This is a: X monthly ___ interim ___ final application

This is O&B's eleventh monthly fee application in these cases.

On May 22, 2018 sent to:

FOMB:

Financial Oversight and Management Board
40 Washington Square South
Office 314A
New York, NY 10012
Attn: Professor Arthur J. González
FOMB Board Member

and

Proskauer Rose LLP,
Eleven Times Square
New York, NY 10036
Attn: Martin J. Bienenstock, Esq.
Ehud Barak, Esq.,

and

Proskauer Rose LLP
70 West Madison Street
Chicago, IL 60602
Attn: Paul V. Possinger, Esq.

Fee Examiner:

Godfrey & Kahn, S.C.
Attn: Brady C. Williamson
bwilliam@gklaw.com

**Co-Counsel for the Official Committee of
Unsecured Creditors:**

Paul Hastings LLP
200 Park Avenue
New York, NY 10166
Attn: Luc. A. Despina, Esq.
Andrew V. Tenzer, Esq.
Michael E. Comerford, Esq.
G. Alexander Bongartz, Esq.

and

Casillas, Santiago & Torres, LLC
El Caribe Office Building
53 Palmeras Street, Suite 1601
San Juan, PR 00901-2419
Attn: Juan J. Casillas Ayala, Esq.
Diana M. Batlle-Barasorda, Esq.
Alberto J.E. Añeses Negrón, Esq.
Ericka C. Montull-Novoa, Esq.

Counsel for AAFAF:

O'Melveny & Myers LLP
Times Square Tower, 7 Times Square
New York, NY 10036
Attn: John J. Rapisardi, Esq.
Suzanne Uhland, Esq.
Diana M. Pérez, Esq.

Office of United States Trustee:

Office of the United States Trustee
for the District of Puerto Rico
Edificio Ochoa
500 Tanca Street, Suite 301
San Juan, PR 00901
(In re: Commonwealth of Puerto Rico)

and

Office of the United States Trustee for Region 21
75 Spring Street, SW, Room 362
Atlanta, GA 30303
Attn: Guy G. Gebhart
Acting United States Trustee (Region 21)
(In re: Commonwealth of Puerto Rico)

Co-Counsel for the Official Committee of Retirees:

Jenner & Block LLP
919 Third Avenue
New York, NY 10022-3908
Attn: Robert Gordon, Esq.
Richard Levin, Esq.
And
Bennazar, García & Millian, C.S.P.
Edificio Union Plaza, PH-A Piso 18
416 Ave. Ponce de León
Hato Rey, PR 00918
Attn: A.J. Bennazar-Zequeira, Esq.

ERS TITLE III

Summary of Legal Fees for the Period March 1 through March 31, 2018

Professional	Position/Title	Department	Hourly Billing Rate	Total Billed Hours	Total Compensation
Alfredo Alvarez Ibanez	Member	Corporate	\$300.00	2.10	\$ 630.00
Hermann D. Bauer	Member	Litigation	\$290.00	0.90	\$ 261.00
Samuel Rosado Domenech	Member	Corporate	\$290.00	2.50	\$ 725.00
Ubaldo M. Fernandez Barrera	Jr. Member	Litigation	\$210.00	0.70	\$ 147.00
Beatriz Baldit Castro	Associate	Corporate	\$165.00	23.20	\$ 3,828.00
Jorge A. Candelaria	Associate	Corporate	\$170.00	10.00	\$ 1,700.00
Daniel J. Perez Refojos	Associate	Litigation	\$180.00	0.70	\$ 126.00
Milagros Marcanao Baez	Paralegal	Litigation	\$135.00	0.20	\$ 27.00

Totals 40.30 \$ 7,444.00

Less: 10% Courtesy discount \$ (744.40)

SUMMARY OF LEGAL FEES	\$ 6,699.60
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ERS TITLE III

Summary of Disbursements for the Period March 1 through March 31, 2018

Description - Expenses	Amounts
	\$ -

Totals \$ -

SUMMARY OF DISBURSEMENTS	\$ -
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ERS TITLE III

Summary of Legal Fees for the Period March 1 through March 31, 2018

Task Code	Matter Description	Total Billed Hours	Total Fees Requested
202	Legal Research	35.30	\$6,158.00
203	Hearings and Other Non-filed Communications with the Court	2.50	\$ 725.00
206	Documents Filed on Behalf of the Board	0.70	\$ 147.00
207	Non-Board Court Filings	0.70	\$ 126.00
208	Stay Matters	0.30	\$ 87.00
210	Analysis and Strategy	0.60	\$ 174.00
219	Docketing	0.20	\$ 27.00

\$7,444.00

Less: 10% Courtesy Discount

\$ (744.40)

TOTALS	40.30	\$6,699.60
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O&B requests payment and reimbursement in accordance with the procedures set forth in the Interim Compensation Order (*i.e.*, payment of ninety percent (90%) of the compensation sought, in the amount of \$6,029.64, and reimbursement of one-hundred percent (100%) of expenses incurred, in the amount of \$0.00) in the total amount of \$6,029.64.

Exhibit A

IN ACCOUNT WITH

O'NEILL & BORGES LLC

250 AVE MUÑOZ RIVERA, SUITE 800
SAN JUAN, PR 00918-1813
TEL. (787) 764-8181
FAX (787) 753-8944

FOMB IN RE ERS TITLE III

April 4, 2018
Bill #: 322067
Billing Attorney: CGB

BILLING SUMMARY

For Professional Services Rendered and Reimbursable Expenses for the period ending
March 31, 2018:

Client.Matter: P1704 - 0

RE: GENERAL

Total Professional Services	\$ 7,430.50
Less Discount	<u>\$ -743.05</u>
Net Professional Services	\$ 6,687.45
Total Reimbursable Expenses	<u>\$.00</u>
TOTAL THIS INVOICE	\$ 6,687.45

IN ACCOUNT WITH

250 AVE MUÑOZ RIVERA, SUITE 800
SAN JUAN, PR 00918-1813
TEL. (787) 764-8181
FAX (787) 753-8944

O'NEILL & BORGES LLC

Client.Matter: P1704 . 0
RE: GENERAL

PROFESSIONAL SERVICES

Date	Atty	Task	Description	Hours	Rate	Amount
3/02/18	HDB	210	Review issues regarding the nature ERS liabilities to employees.	.60	290.00	174.00
3/09/18	UMF	206	Review and analyze certificate of service on bar date and proofs of claim.	.70	210.00	147.00
3/09/18	DJP	207	Contact courtroom deputy clerk and docket quality analyst to inquire whether we may file bar date affidavits on behalf of Epiq Bankruptcy Solutions LLC.	.30	180.00	54.00
3/09/18	DJP	207	File the bar date affidavit pertaining to the ERS case, on behalf of Epiq Bankruptcy Solutions LLC, through the court's electronic filing system in case 17-3566-LTS (Docket No. 261).	.20	180.00	36.00
3/09/18	DJP	207	File the bar date affidavit pertaining to the ERS case, on behalf of Epiq Bankruptcy Solutions LLC, through the court's electronic filing system in case 17-3283-LTS (Docket No. 2701).	.20	180.00	36.00
3/12/18	AAI	202	Analyze ERS and hypothetical judgment creditor. (.80) Analyze local restriction on attachment and enforcement of judgments. (.70) Conf. with J. Candelaria regarding same. (.60)	2.10	300.00	630.00
3/12/18	HDB	208	Receive and revise lift stay notice on behalf of David Vargas Noya. (.20) Draft e-mail regarding same. (.10)	.30	290.00	87.00
3/14/18	BAB	202	Research PR laws and regulations regarding the attachment of a government entity's property and funds in order to draft memorandum of the possibility of judicial attachment of ERS property.	3.20	165.00	528.00
3/15/18	SRD	203	Study issues regarding application of Act 66 to ERS.	1.30	290.00	377.00

O'Neill & Borges LLC

Bill #: 322067

April 4, 2018

3/15/18	BAB	202	Continue researching PR laws and regulations regarding the attachment of a government entity's property and funds in order to draft memorandum of the possibility of judicial attachment of ERS property.	1.40	165.00	231.00
3/15/18	BAB	202	Review and analyze PR Supreme Court case law doctrine regarding the attachment of a government agency's funds to secure a judgment against third parties (e.g. garnishment of contractor/employee wages) in order to draft memorandum assessing the possibility of judicial attachment of ERS property.	5.10	165.00	841.50
3/15/18	JAC	202	Analyze Employees Retirement System powers and duties under its enabling statute.	1.10	170.00	187.00
3/16/18	SRD	203	Various meetings with J. Candelaria regarding research on applicability of Act 66 to ERS.	.40	290.00	116.00
3/16/18	SRD	203	Review ERS legislation in connection with research on applicability of Act 66 to ERS.	.80	290.00	232.00
3/16/18	BAB	202	Continue to draft summary and analysis of PR Supreme Court case law doctrine regarding the attachment of a public corporations funds (particularly Arraiza and Librotex doctrine) for memorandum regarding the attachment of ERS property.	2.80	165.00	462.00
3/16/18	BAB	202	Research other remedies available under PR laws to place liens over a government entity's property (other than attachment/garnishment) for memorandum regarding the attachment of ERS property.	1.60	165.00	264.00
3/17/18	JAC	202	Review and analyze memorandum on attachment and other judgment enforcement remedies.	2.30	170.00	391.00
3/18/18	BAB	202	Continue researching other remedies available under PR laws to place liens over a government entity's property (other than attachment/garnishment) to secure a judgment for memorandum regarding the attachment of ERS property.	2.80	165.00	462.00
3/18/18	BAB	202	Draft memorandum on remedies available under PR laws to place liens over a government entity's property (other than attachment/garnishment) to secure a judgment, in regard to the ERS.	4.80	165.00	792.00
3/18/18	JAC	202	Review and analyze second version of memorandum on attachment and other judgment enforcement remedies.	2.80	170.00	476.00

O'Neill & Borges LLC

Bill #: 322067

April 4, 2018

3/19/18	BAB	202	Review and edit memorandum on summary and analysis of PR Supreme Court case law doctrine regarding the attachment of a government agency's funds, and other remedies available, to secure a judgment against a government entity, related to the attachment of ERS property.	1.50	165.00	247.50
3/19/18	JAC	202	Revise and edit memorandum on attachment and other judgment enforcement remedies.	3.80	170.00	646.00
3/23/18	MMB	219	Docket court notice received by email dated March 23, 2018, regarding scheduling order dkt. 264 - H. Bauer, U. Fernandez, D. Pérez.	.10	135.00	13.50

TOTAL PROFESSIONAL SERVICES \$ 7,430.50

Less Discount \$ -743.05

NET PROFESSIONAL SERVICES: \$ 6,687.45

SUMMARY OF PROFESSIONAL SERVICES

Name	Hours	Rate	Total
SAMUEL ROSADO DOMENECH	2.50	290.00	725.00
ALFREDO ALVAREZ IBANEZ	2.10	300.00	630.00
HERMANN BAUER	.90	290.00	261.00
UBALDO M. FERNANDEZ BARRERA	.70	210.00	147.00
BEATRIZ A. BALDIT CASTRO	23.20	165.00	3,828.00
DANIEL J. PEREZ REFOJOS	.70	180.00	126.00
JORGE A. CANDELARIA	10.00	170.00	1,700.00
MILAGROS MARCANO BAEZ	.10	135.00	13.50
Total	40.20		\$ 7,430.50

TOTAL THIS INVOICE \$ 6,687.45

IN ACCOUNT WITH

O'NEILL & BORGES LLC

250 AVE MUÑOZ RIVERA, SUITE 800
SAN JUAN, PR 00918-1813
TEL. (787) 764-8181
FAX (787) 753-8944

FOMB IN RE ERS TITLE III

April 4, 2018
Bill #: 322068
Billing Attorney: CGB

BILLING SUMMARY

For Professional Services Rendered and Reimbursable Expenses for the period ending
March 31, 2018:

Client.Matter: P1704 - 801

RE: 17-00213-LTS EMPLOYEES RETIREMENT SYSTEM V. ALTAIR GLOBAL CREDIT-CGB

Total Professional Services	\$ 13.50
VOLUME DISCOUNT	<u>\$ -1.35</u>
Net Professional Services	\$ 12.15
Total Reimbursable Expenses	<u>\$.00</u>
TOTAL THIS INVOICE	\$ 12.15

IN ACCOUNT WITH

250 AVE MUÑOZ RIVERA, SUITE 800
SAN JUAN, PR 00918-1813
TEL. (787) 764-8181
FAX (787) 753-8944

O'NEILL & BORGES LLC

Client.Matter: P1704 . 801

RE: 17-00213-LTS EMPLOYEES RETIREMENT SYSTEM V. ALTAIR GLOBAL CREDIT-CGB

PROFESSIONAL SERVICES

Date	Atty	Task	Description	Hours	Rate	Amount
3/12/18	MMB	219	Docket court notice received by email dated March 12, 2018, regarding deadlines to submit supplemental briefs and declarations - H. Bauer, U. Fernandez, D. Pérez.	.10	135.00	13.50

TOTAL PROFESSIONAL SERVICES \$ 13.50

VOLUME DISCOUNT \$ -1.35

NET PROFESSIONAL SERVICES: \$ 12.15

SUMMARY OF PROFESSIONAL SERVICES

Name	Hours	Rate	Total
MILAGROS MARCANO BAEZ	.10	135.00	13.50
Total	.10		\$ 13.50

TOTAL THIS INVOICE \$ 12.15

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO

-----X

In re: PROMESA
Title III

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of Case No. 17 BK 3283-LTS

THE COMMONWEALTH OF PUERTO RICO, *et al.* (Jointly Administered)

Debtors.¹

-----X

In re: PROMESA
Title III

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of Case No. 17 BK 3566-LTS

EMPLOYEES RETIREMENT SYSTEM OF THE
GOVERNMENT OF THE COMMONWEALTH OF
PUERTO RICO,

Debtor.

-----X

**COVER SHEET TO TWELFTH MONTHLY FEE APPLICATION OF
O'NEILL & BORGES LLC FOR COMPENSATION FOR SERVICES
RENDERED AND REIMBURSEMENT OF EXPENSES AS ATTORNEYS TO
THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO
RICO, AS REPRESENTATIVE OF DEBTOR, EMPLOYEES RETIREMENT
SYSTEM OF THE GOVERNMENT OF THE COMMONWEALTH OF PUERTO
RICO FOR THE PERIOD OF APRIL 1, 2018 THROUGH APRIL 30, 2018**

¹ The Debtors in these Title III Cases, along with each Debtor's respective title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four (4) Digits of Federal Tax ID: 3747).

Name of applicant	O'Neill & Borges LLC ("O&B")
Authorized to provide professional services to:	Financial Oversight and Management Board, as Representative for the Debtor Pursuant to PROMESA Section 315(b)
Time period covered by this application:	April 1, 2018 through April 30, 2018
Amount of compensation sought as actual, reasonable and necessary:	\$649.80
Amount of expense reimbursement sought as actual, reasonable and necessary:	\$26.40
Total amount for this invoice:	\$676.20

This is a: X monthly ___ interim ___ final application

This is O&B's twelfth monthly fee application in these cases.

Principal Certification

I hereby authorize the submission of this Monthly Fee Statement for April 2018.

Jaime A. El Koury
General Counsel to the Financial Oversight and
Management Board for Puerto Rico

On July 9, 2018 sent to:

Counsel for the Oversight Board:

Proskauer Rose LLP
Eleven Times Square
New York, NY 10036
Attn: Martin J. Bienenstock, Esq.,
mbienenstock@proskauer.com
Ehud Barak, Esq., ebarak@proskauer.com

Proskauer Rose LLP
70 West Madison Street, Chicago, IL 60602
Attn: Paul V. Possinger, Esq.,
ppossinger@proskauer.com

Counsel for AAFAF:

O'Melveny & Myers LLP
Times Square Tower, 7 Times Square
New York, NY 10036
Attn: John J. Rapisardi, Esq., jrapisardi@omm.com
Suzanne Uhlund, Esq., suhland@omm.com
Diana M. Pérez, Esq., dperez@omm.com

Counsel for PR Fiscal Agency and Financial Advisory Authority:

Marini Pietrantoni Muñoz LLC
MCS Plaza Suite 500, 255 Ponce de León Ave.
San Juan, PR 00917
Attn: Luis C. Marini-Biaggi, Esq.,
lmardini@mpmlawpr.com
Carolina Velaz-Rivero, Esq., cvelaz@mpmlawpr.com

Office of the United States Trustee District of PR:

Edif. Ochoa, 500 Tanca Street, Suite 301
San Juan, PR 00901
Re: In re: Commonwealth of Puerto Rico

Counsel for the Official Committee of Unsecured Creditors:

Paul Hastings LLP
200 Park Avenue
New York, NY 10166
Attn: Luc. A. Despina, Esq.,
lucdespins@paulhastings.com

Casillas, Santiago & Torres, LLC
El Caribe Office Building, 53 Palmeras Street, Suite 1601
San Juan, PR 00901-2419
Attn: Juan J. Casillas Ayala, Esq.,
jcasillas@cstlawpr.com
Alberto J.E. Añeses Negrón, Esq., aaneses@cstlawpr.com

Counsel for the Official Committee of Retired Employees:

Bennazar, García & Millian, C.S.P.
Edificio Union Plaza, PH-A Piso 18, 416 Ave. Ponce de León
Hato Rey, PR 00918
Attn: A.J. Bennazar-Zequeira, Esq., ajb@bennazar.org

Jenner & Block LLP
919 Third Ave
New York NY 10022
Attn: Robert Gordon, Esq., rgordong@jenner.com
Richard Levin, Esq., rlevin@jenner.com

Jenner & Block LLP
353 N. Clark Street
Chicago, IL 60654
Attn: Catherine Steege, Esq., csteeg@jenner.com
Melissa Root, Esq., mroot@jenner.com

PR Department of Treasury:

PO Box 9024140
San Juan, PR 00902-4140
Attn: Reylam Guerra Goderich, Deputy Assistant of Central Accounting, Reylam.Guerra@hacienda.pr.gov
Omar E. Rodríguez-Pérez, CPA, Assistant Secretary of Central Accounting, Rodriguez.Omar@hacienda.pr.gov
Angel L. Pantoja-Rodríguez Deputy Assistant Secretary of Internal Revenue and Tax Policy angel.pantoja@hacienda.pr.gov
Francisco Parés-Alicea, Assistant Secretary of Internal Revenue and Tax Policy, Francisco.pares@hacienda.pr.gov
Francisco Pena Montanez, CPA, Assistant Secretary of the Treasury, Francisco.Pena@hacienda.pr.gov

Counsel for the Fee Examiner:

EDGE Legal Strategies, PSC
252 Ponce de León Av, Citibank Tower, 12th Floor
San Juan, PR 00918
Attn: Eyck O. Lugo, Esq., elugo@edgelegalpr.com

Godfrey & Kahn, S.C.
Onee East Main Street, Suite 500
Madison, WI 53703
Attn: Katherine Stadler, KStadler@gklaw.com

<u>ERS TITLE III</u>					
<u>Summary of Legal Fees for the Period April 1 through April 30, 2018</u>					
Professional	Position/Title	Department	Hourly Billing Rate	Total Billed Hours	Total Compensation
Hermann D. Bauer	Member	Litigation	\$ 290.00	0.70	\$ 203.00
Ubaldio M. Fernandez Barrera	Jr. Member	Litigation	\$ 210.00	1.10	\$ 231.00
Daniel J. Perez Refojos	Associate	Litigation	\$ 180.00	1.60	\$ 288.00
	Totals			3.40	\$ 722.00
	Less: 10% Courtesy discount				\$ (72.20)
SUMMARY OF LEGAL FEES					\$ 649.80
<u>ERS TITLE III</u>					
<u>Summary of Disbursements for the Period April 1 through April 30, 2018</u>					
Description - Expenses			Amounts		
Duplicating			\$ 26.40		
	Totals				\$ 26.40
SUMMARY OF DISBURSEMENTS					\$ 26.40

<u>ERS TITLE III</u>			
<u>Summary of Legal Fees for the Period April 1 through April 30, 2018</u>			
Task Code	Matter Description	Total Billed Hours	Total Fees Requested
208	Stay Matters	0.70	\$ 179.00
212	General Administration	0.30	\$ 87.00
224	Fee Applications-O&B	0.80	\$ 168.00
225	Fee Applications-Proskauer	1.60	\$ 288.00
			\$ 722.00
	Less: 10% Courtesy Discount		\$ (72.20)
	TOTALS	3.40	\$ 649.80

O&B requests payment and reimbursement in accordance with the procedures set forth in the Interim Compensation Order (*i.e.*, payment of ninety percent (90%) of the compensation sought, in the amount of \$584.82, and reimbursement of one-hundred percent (100%) of expenses incurred, in the amount of \$26.40) in the total amount of \$611.20.

Professional Certification

I hereby certify that no public servant of the Department of Treasury is a party to or has any interest in the gains or benefits derived from the contract that is the basis of this invoice. The only consideration for providing services under the contract is the payment agreed upon with the authorized representatives of the Financial Oversight and Management Board for Puerto Rico. The amount of this invoice is reasonable. The services were rendered and the corresponding payment has not been made. To the best of my knowledge, O'Neill & Borges LLC does not have any debts owed to the Government of Puerto Rico or its instrumentalities.

s/Ubaldo M. Fernández
Ubaldo M. Fernández
O'Neill & Borges LLC
250 Muñoz Rivera Ave., Ste. 800
San Juan, PR 00918-1813
Tel: (787) 282-5786
Fax: (787) 753-8944

Exhibit A

O'NEILL & BORGES LLC

May 3, 2018

FOMB IN RE ERS TITLE III

RE: GENERAL

Enclosed please find our bill for professional services rendered and reimbursable expenses.
Should you have any questions concerning the attached bill, please do not hesitate to contact us. Your prompt payment would be greatly appreciated.

Sincerely Yours,

CARLA GARCIA BENITEZ

IN ACCOUNT WITH

2250 LA VIE MONTANA RIVERA, SUITE 800
SAN JUAN, PR 00918-1813
TEL. (787) 764-8181
FAX (787) 753-8944

O'NEILL & BORGES LLC

FOMB IN RE ERS TITLE III

May 3, 2018
Bill #: 324422
Billing Attorney: CGB

BILLING SUMMARY

For Professional Services Rendered and Reimbursable Expenses for the period ending April 30, 2018:

Client.Matter: P1704 - 0

RE: GENERAL

Total Professional Services	\$ 722.00
Less Discount	<u>\$ -72.20</u>
Net Professional Services	\$ 649.80
Total Reimbursable Expenses	<u>\$ 26.40</u>
TOTAL THIS INVOICE	\$ 676.20

O'NEILL & BORGES LLC

250 LAKE MIDDLE RIVER, SUITE 800
SAN JUAN, PR 00918-1813
TEL. (787) 764-8181
FAX (787) 753-8944

Client.Matter: P1704 . 0
RE: GENERAL

PROFESSIONAL SERVICES

Date	Atty	Task	Description	Hours	Rate	Amount
4/02/18	UMF	224	Draft monthly fee statements for November, December and January of O'Neill & Borges, charts and invoices attached thereto.	.80	210.00	168.00
4/09/18	DJP	225	Finalize the summary sheet to second interim fee application of Proskauer Rose LLP for compensation for services rendered and reimbursement of expenses incurred as attorneys for the Financial Oversight and Management Board for Puerto Rico, as representative of the debtor, the employees retirement system of the Government of Puerto Rico, for the period October 1, 2017 through January 31, 2018, in anticipation of its filing.	.40	180.00	72.00
4/09/18	DJP	225	Organize all exhibits to be filed together with the summary sheet to second interim fee application of Proskauer Rose LLP for compensation for services rendered and reimbursement of expenses incurred as attorneys for the Financial Oversight and Management Board for Puerto Rico, as representative of the debtor, the employees retirement system of the Government of Puerto Rico, for the period October 1, 2017 through January 31, 2018.	.30	180.00	54.00
4/09/18	DJP	225	File the summary sheet to second interim fee application of Proskauer Rose LLP for compensation for services rendered and reimbursement of expenses incurred as attorneys for the Financial Oversight and Management Board for Puerto Rico, as representative of the debtor, the employees retirement system of the Government of Puerto Rico, for the period October 1, 2017 through January 31, 2018, through the court's electronic filing system.	.20	180.00	36.00

Bill #: 324422

May 3, 2018

4/09/18	DJP	225	Review and finalize the notice of filing of summary sheet to second interim fee application of Proskauer Rose LLP for compensation for services rendered and reimbursement of expenses incurred as attorneys for the Financial Oversight and Management Board for Puerto Rico, as representative of the debtor, the employees retirement system of the Government of Puerto Rico, for the period October 1, 2017 through January 31, 2018, in anticipation of its filing.	.30	180.00	54.00
4/09/18	DJP	225	File the review and finalize the notice of filing of summary sheet to second interim fee application of Proskauer Rose LLP for compensation for services rendered and reimbursement of expenses incurred as attorneys for the Financial Oversight and Management Board for Puerto Rico, as representative of the debtor, the employees retirement system of the Government of Puerto Rico, for the period October 1, 2017 through January 31, 2018, through the court's electronic filing system.	.20	180.00	36.00
4/09/18	DJP	225	Draft and send email to Prime Clerk LLC informing of the filing of the Summary Sheet to Second Interim Fee Application of Proskauer Rose LLP for compensation for services rendered and reimbursement of expenses incurred as attorneys for the Financial Oversight and Management Board for Puerto Rico, as representative of the debtor, the employees retirement system of the Government of Puerto Rico, for the Period October 1, 2017 through January 31, 2018, and corresponding Notice, and requesting service accordingly.	.20	180.00	36.00
4/17/18	HDB	208	Receive and review follow-up e-mail regarding lift stay notice in connection with Vargas Moya v Retiro; AP 16-00087-ESL.	.20	290.00	58.00
4/19/18	UMF	208	Review draft of opposition to Mercado's motion for payment of eminent domain claim.	.30	210.00	63.00
4/20/18	HDB	212	Review letter from AAELA Counsel regarding extension of bar date deadlines. (.20) Draft e-mails regarding same. (.10)	.30	290.00	87.00
4/22/18	HDB	208	Revise draft stipulation to modify stay regarding David Vargas Moya.	.20	290.00	58.00

TOTAL PROFESSIONAL SERVICES

\$ 722.00

Bill #: 324422

May 3, 2018

Less Discount \$ -72.20

NET PROFESSIONAL SERVICES: \$ 649.80

SUMMARY OF PROFESSIONAL SERVICES

Name	Hours	Rate	Total
HERMANN BAUER	.70	290.00	203.00
UBALDO M. FERNANDEZ BARRERA	1.10	210.00	231.00
DANIEL J. PEREZ REFOJOS	1.60	180.00	288.00
Total	3.40		\$ 722.00

EXPENSES

Date	Description	Amount
4/02/18	DUPLICATING - AS OF 4/02/18 (216 Copies @ \$.10)	21.60
4/03/18	DUPLICATING - AS OF 4/03/18 (11 Copies @ \$.10)	1.10
4/03/18	DUPLICATING - AS OF 4/03/18 (14 Copies @ \$.10)	1.40
4/03/18	DUPLICATING - AS OF 4/03/18 (10 Copies @ \$.10)	1.00
4/05/18	DUPLICATING - AS OF 4/05/18 (13 Copies @ \$.10)	1.30

TOTAL REIMBURSABLE EXPENSES \$ 26.40

TOTAL THIS INVOICE \$ 676.20

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO

-----X

In re: PROMESA
Title III

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of Case No. 17 BK 3283-LTS

THE COMMONWEALTH OF PUERTO RICO, *et al.* (Jointly Administered)

Debtors.¹

-----X

In re: PROMESA
Title III

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of Case No. 17 BK 3566-LTS

EMPLOYEES RETIREMENT SYSTEM OF THE
GOVERNMENT OF THE COMMONWEALTH OF
PUERTO RICO,

Debtor.

-----X

**COVER SHEET TO THIRTEENTH MONTHLY FEE APPLICATION OF
O'NEILL & BORGES LLC FOR COMPENSATION FOR SERVICES
RENDERED AND REIMBURSEMENT OF EXPENSES AS ATTORNEYS TO
THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO
RICO, AS REPRESENTATIVE OF DEBTOR, EMPLOYEES RETIREMENT
SYSTEM OF THE GOVERNMENT OF THE COMMONWEALTH OF PUERTO
RICO FOR THE PERIOD OF MAY 1, 2018 THROUGH MAY 31, 2018**

¹ The Debtors in these Title III Cases, along with each Debtor's respective title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four (4) Digits of Federal Tax ID: 3747).

Name of applicant	O'Neill & Borges LLC ("O&B")
Authorized to provide professional services to:	Financial Oversight and Management Board, as Representative for the Debtor Pursuant to PROMESA Section 315(b)
Time period covered by this application:	May 1, 2018 through May 31, 2018
Amount of compensation sought as actual, reasonable and necessary:	\$643.50
Amount of expense reimbursement sought as actual, reasonable and necessary:	\$0.00
Total amount for this invoice:	\$643.50

This is a: X monthly ____ interim ____ final application

This is O&B's thirteenth monthly fee application in these cases.

Principal Certification

I hereby authorize the submission of this Monthly Fee Statement for May 2018.

Jaime A. El Koury
General Counsel to the Financial Oversight and
Management Board for Puerto Rico

On July 6, 2018 sent to:

Counsel for the Oversight Board:

Proskauer Rose LLP
Eleven Times Square
New York, NY 10036
Attn: Martin J. Bienenstock, Esq.,
mbienenstock@proskauer.com
Ehud Barak, Esq., ebarak@proskauer.com

Proskauer Rose LLP
70 West Madison Street, Chicago, IL 60602
Attn: Paul V. Possinger, Esq.,
ppossinger@proskauer.com

Counsel for AAFAF:

O'Melveny & Myers LLP
Times Square Tower, 7 Times Square
New York, NY 10036
Attn: John J. Rapisardi, Esq., jrapisardi@omm.com
Suzanne Uhland, Esq., suhland@omm.com
Diana M. Pérez, Esq., dperez@omm.com

Counsel for PR Fiscal Agency and Financial Advisory Authority:

Marini Pietrantonio Muñoz LLC
MCS Plaza Suite 500, 255 Ponce de León Ave.
San Juan, PR 00917
Attn: Luis C. Marini-Biaggi, Esq.,
lmardini@mpmlawpr.com
Carolina Velaz-Rivero, Esq., cvelaz@mpmlawpr.com

Office of the United States Trustee District of PR:

Edif. Ochoa, 500 Tanca Street, Suite 301
San Juan, PR 00901
Re: In re: Commonwealth of Puerto Rico

Counsel for the Official Committee of Unsecured Creditors:

Paul Hastings LLP
200 Park Avenue
New York, NY 10166
Attn: Luc. A. Despina, Esq.,
lucdespins@paulhastings.com

Casillas, Santiago & Torres, LLC
El Caribe Office Building, 53 Palmeras Street, Suite 1601
San Juan, PR 00901-2419
Attn: Juan J. Casillas Ayala, Esq.,
jcasillas@cstlawpr.com
Alberto J.E. Añeses Negrón, Esq., aaneses@cstlawpr.com

Counsel for the Official Committee of Retired Employees:

Bennazar, García & Millian, C.S.P.
Edificio Union Plaza, PH-A Piso 18, 416 Ave. Ponce de León
Hato Rey, PR 00918
Attn: A.J. Bennazar-Zequiera, Esq., ajb@bennazar.org

Jenner & Block LLP
919 Third Ave
New York NY 10022
Attn: Robert Gordon, Esq., rgordong@jenner.com
Richard Levin, Esq., rlevin@jenner.com

Jenner & Block LLP
353 N. Clark Street
Chicago, IL 60654
Attn: Catherine Steege, Esq., csteeg@jenner.com
Melissa Root, Esq., mroot@jenner.com

PR Department of Treasury:

PO Box 9024140
San Juan, PR 00902-4140
Attn: Reylam Guerra Goderich, Deputy Assistant of
Central Accounting, Reylam.Guerra@hacienda.pr.gov
Omar E. Rodríguez-Pérez, CPA, Assistant
Secretary of Central Accounting,
Rodriguez.Omar@hacienda.pr.gov
Angel L. Pantoja-Rodríguez Deputy Assistant Secretary
of Internal Revenue and Tax Policy
angel.pantoja@hacienda.pr.gov
Francisco Parés-Alicea, Assistant Secretary of Internal
Revenue and Tax Policy,
Francisco.pares@hacienda.pr.gov
Francisco Pena Montanez, CPA, Assistant Secretary of
the Treasury, Francisco.Pena@hacienda.pr.gov

Counsel for the Fee Examiner:

EDGE Legal Strategies, PSC
252 Ponce de León Av, Citibank Tower, 12th Floor
San Juan, PR 00918
Attn: Eyck O. Lugo, Esq., elugo@edgelegalpr.com

Godfrey & Kahn, S.C.
One East Main Street, Suite 500
Madison, WI 53703
Attn: Katherine Stadler, KStadler@gklaw.com

<u>ERS TITLE III</u>					
<u>Summary of Legal Fees for the Period May 1 through May 31, 2018</u>					
Professional	Position/Title	Department	Hourly Billing Rate	Total Billed Hours	Total Compensation
Hermann D. Bauer	Member	Litigation	\$ 290.00	0.60	\$ 174.00
Rosa M. Lazaro	Member	Corporate	\$ 340.00	0.40	\$ 136.00
Ubaldo M. Fernandez Barrera	Jr. Member	Litigation	\$ 210.00	0.60	\$ 126.00
Daniel J. Perez Refojos	Associate	Litigation	\$ 180.00	1.40	\$ 252.00
Milagros Marciano Baez	Paralegal	Litigation	\$ 135.00	0.20	\$ 27.00
	Totals			3.20	\$ 715.00
	Less: 10% Courtesy discount				\$ (71.50)
SUMMARY OF LEGAL FEES					\$ 643.50
<u>ERS TITLE III</u>					
<u>Summary of Disbursements for the Period May 1 through May 31, 2018</u>					
Description - Expenses			Amounts		
	Totals				\$ -
SUMMARY OF DISBURSEMENTS					\$ -

<u>ERS TITLE III</u>			
<u>Summary of Legal Fees for the Period May 1 through May 31, 2018</u>			
Task Code	Matter Description	Total Billed Hours	Total Fees Requested
206	Documents Filed on Behalf of the Board	1.40	\$ 252.00
212	General Administration	0.60	\$ 174.00
213	Labor, Pension Matters	0.40	\$ 136.00
218	Employment and Fee Applications	0.60	\$ 126.00
219	Docketing	0.20	\$ 27.00
			\$ 715.00
	Less: 10% Courtesy Discount		\$ (71.50)
	TOTALS	3.20	\$ 643.50

O&B requests payment and reimbursement in accordance with the procedures set forth in the Interim Compensation Order (*i.e.*, payment of ninety percent (90%) of the compensation sought, in the amount of \$579.15, and reimbursement of one-hundred percent (100%) of expenses incurred, in the amount of \$0.00) in the total amount of \$579.15.

Professional Certification

I hereby certify that no public servant of the Department of Treasury is a party to or has any interest in the gains or benefits derived from the contract that is the basis of this invoice. The only consideration for providing services under the contract is the payment agreed upon with the authorized representatives of the Financial Oversight and Management Board for Puerto Rico. The amount of this invoice is reasonable. The services were rendered and the corresponding payment has not been made. To the best of my knowledge, O'Neill & Borges LLC does not have any debts owed to the Government of Puerto Rico or its instrumentalities.

s/Ubaldo M. Fernández
Ubaldo M. Fernández
O'Neill & Borges LLC
250 Muñoz Rivera Ave., Ste. 800
San Juan, PR 00918-1813
Tel: (787) 282-5786
Fax: (787) 753-8944

Exhibit A

O'NEILL & BORGES LLC

June 5, 2018

FOMB IN RE ERS TITLE III

RE: GENERAL

Enclosed please find our bill for professional services rendered and reimbursable expenses.
Should you have any questions concerning the attached bill, please do not hesitate to contact us. Your prompt payment would be greatly appreciated.

Sincerely Yours,

CARLA GARCIA BENITEZ

IN ACCOUNT WITH

2250 LA VIE MONTANA RIVERA, SUITE 800
SAN JUAN, PR 00918-1813
TEL. (787) 764-8181
FAX (787) 753-8944

O'NEILL & BORGES LLC

FOMB IN RE ERS TITLE III

June 5, 2018
Bill #: 326798
Billing Attorney: CGB

BILLING SUMMARY

For Professional Services Rendered and Reimbursable Expenses for the period ending
May 31, 2018:

Client.Matter: P1704 - 0

RE: GENERAL

Total Professional Services	\$ 715.00
Less Discount	<u>\$ -71.50</u>
Net Professional Services	\$ 643.50
Total Reimbursable Expenses	<u>\$.00</u>
TOTAL THIS INVOICE	\$ 643.50

O'NEILL & BORGES LLC

2500 LAKE MIDDLEBURY BLVD SUITE 800
SAN JUAN, PR 00918-1813
TEL. (787) 764-8181
FAX (787) 753-8944

Client.Matter: P1704 . 0
RE: GENERAL

PROFESSIONAL SERVICES

Date	Atty	Task	Description	Hours	Rate	Amount
5/15/18	HDB	212	Review draft Stipulation for the filing of UCC Continuation Statement (.4) Exchange e-mails with P. Possinger regarding the same (.2)	.60	290.00	174.00
5/18/18	UMF	218	Draft monthly fee applications for February and March 2018 as regards ERS Title III work.	.60	210.00	126.00
5/24/18	MMB	219	Docket court notice received by email dated May 23, 2018, regarding deadline to file opposition papers to motion for extension of bar date to file proofs of claim dkt. 278 - H. Bauer, U. Fernandez, D. Pérez.	.10	135.00	13.50
5/25/18	RML	213	Review email from J. Ramirez regarding claims by UPR plan regarding PR Reciprocity Act. and benefits of certain employees.	.40	340.00	136.00
5/25/18	DJP	206	Finalize the Debtors' Response to (I) Motion for Extension of Bar Date to File Proofs of Claim and (II) Response of Official Committee of Unsecured Creditors.	.40	180.00	72.00
5/25/18	DJP	206	Finalize the Proposed Order to be attached to the Debtors' Response to (I) Motion for Extension of Bar Date to File Proofs of Claim and (II) Response of Official Committee of Unsecured Creditors.	.20	180.00	36.00
5/25/18	DJP	206	Finalize the Form of Publication Notice to be filed together with the Debtors' Response to (I) Motion for Extension of Bar Date to File Proofs of Claim and (II) Response of Official Committee of Unsecured Creditors.	.20	180.00	36.00

Bill #: 326798

June 5, 2018

5/25/18	DJP	206	File the Debtors' Response to (I) Motion for Extension of Bar Date to File Proofs of Claim and (II) Response of Official Committee of Unsecured Creditors, and supporting exhibits, through the court's electronic filing system in case 17-3566.	.20	180.00	36.00
5/25/18	DJP	206	Draft email to Prime Clerk LLC informing of the filing of the Debtors' Response to (I) Motion for Extension of Bar Date to File Proofs of Claim and (II) Response of Official Committee of Unsecured Creditors in all 5 Title III cases, and requesting service accordingly.	.20	180.00	36.00
5/25/18	DJP	206	Send email to presiding judge attaching stamped versions of the Debtors' Response to (I) Motion for Extension of Bar Date to File Proofs of Claim and (II) Response of Official Committee of Unsecured Creditors, as filed in all 5 Title III cases.	.20	180.00	36.00
5/29/18	MMB	219	Docket court notice received by email dated May 25, 2018, regarding deadline to file proofs of claim in 17-03566 - H. Bauer, U. Fernandez, D. Pérez.	.10	135.00	13.50

TOTAL PROFESSIONAL SERVICES \$ 715.00

Less Discount \$ -71.50

NET PROFESSIONAL SERVICES: \$ 643.50

SUMMARY OF PROFESSIONAL SERVICES

Name	Hours	Rate	Total
ROSA M. LAZARO	.40	340.00	136.00
HERMANN BAUER	.60	290.00	174.00
UBALDO M. FERNANDEZ BARRERA	.60	210.00	126.00
DANIEL J. PEREZ REFOJOS	1.40	180.00	252.00
MILAGROS MARCANO BAEZ	.20	135.00	27.00
Total	3.20		\$ 715.00

TOTAL THIS INVOICE \$ 643.50